
Overview of Internal Audit Programs

General Description

Audit programs for key functions within the State of Michigan were developed for the purpose of establishing standard programs for internal auditors (and others) to use in monitoring compliance with applicable laws, regulations, policies and procedures.

Audit program were developed for each of the following functions:

- Decentralized Warrants
- Direct Vouchers
- Purchasing
- Travel Vouchers

Each audit program contains the basic audit objectives, related risks, and applicable audit standards. Also included are: a general description of the function, related references used in the development of the audit program, a description of the methodology used to create an appropriate test sample, and basic control points to audit against.